



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Expenditure Law, 2014

Dated at Kamloops, British Columbia this 5th day of June, 2014.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



Penticton Indian Band
ANNUAL EXPENDITURE LAW, 2014

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Penticton Indian Band Property Assessment By-Law, 07-TX-01*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Penticton Indian Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Penticton Indian Band Property Taxation By-Law, 07-TX-02*.

3. The First Nation's annual budget for the budget year beginning April, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April, 2015, and ending March 31, 2016 is comprised of

(a) sections 1 of Part 1 of the schedule; and

(b) all of Part 2 of the Schedule except for sections 10, and 12.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. The Penticton Indian Band Capital Reserve Fund is hereby established for the purposes of local services and capital projects.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2014, at IR No.1 Penticton Indian Band Administration Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.



Chief Jonathan Kruger



Councillor Clint Gabriel



Councillor Inez Pierre

Councillor Dolly Kruger



Councillor Travis Kruger

Councillor Tommothy Lezard

Councillor Clint George



Councillor Joseph Pierre



Councillor Kevin Gabriel

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

Part 1; Revenue

1. Local revenues for current fiscal year:

a. Property Tax \$1,060,145.23

2. Development Cost Charges Revenues

3. Proceeds from borrowing

4. Accumulated Surplus

5. Accumulated Deficit

6. Reserve fund revenues

Total: \$1,060,145.23

Part 2; Expenditures

1. General Government Expenditures

a. Board of Review \$5,062.00

b. Local Government Services Administration \$116,709.47

c. Allowance for Taxes in Dispute \$1,012.40

d. Intergovernmental Affairs \$30,372.00

e. Community Services \$2,024.80

2. Protection Services	
a. Fire Protection	\$144,045.28
b. PIB Fire Protection	\$19,083.74
3. Transportation	
4. Recreation and Cultural Services	
a. Parks and Recreation	\$2,024.80
5. Community Development	
a. Community Planning	\$10,124.00
6. Environment Health Services	
a. Environmental Assessment	\$2,024.80
7. Fiscal Services	
8. Other Services	
a. BC Assessment	\$16,036.42
b. Municipal Agreement RDOS	\$48,423.09
c. PIB Waste Management	\$12,148.80
d. Hospital District	\$65,905.24
e. City of Penticton Sewer Agreement	\$31,307.23
f. Library Services	\$50,620.00
g. City of Penticton Sewer Parcel Tax	\$4,064.79
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	\$294,102.20
11. Contingency Amounts	

a. Contingency Amounts \$94,131.37

12. Transfer into Reserve Funds

a. PIB Capital Reserve Fund \$110,857.80

13. Repayment of moneys borrowed from reserve funds

14. Collection for Other Governments

Total: \$1,060,145.23

BALANCE \$

Note: The Penticton Indian Band has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the Penticton Indian Band under each agreement during the budget period:

a. BC Assessment	\$16,036.42
b. Regional District of Okanagan Similkameen	\$48,423.09
c. PIB Waste Management	\$12,148.80
d. Hospital District	\$65,907.24
e. City of Penticton Sewage Agreement	\$31,370.23
f. Library Services	\$50,620.00
g. City of Penticton Sewer Parcel Tax	\$ 4,064.79

**Appendix A
Reserve Fund Balances**

1. PIB Capital Reserve Fund

Beginning balance as of January 1, 2014: \$408,783.25

Transfers out

i. to local revenue account: \$

ii. to _____ reserve fund:

Moneys borrowed \$

Transfers in

i. from local revenue account: \$110,857.80

ii. from _____ reserve fund: \$

Moneys repaid \$

Ending balance as of December 31, 2014: \$519,641.05

2.

Beginning balance as of January 1, 20__ : \$

Transfers out

i. to local revenue account: \$

ii. to _____ reserve fund: \$

Moneys borrowed \$

Transfers in

i. from local revenue account: \$

ii. from _____ reserve fund: \$

Moneys repaid \$

Ending balance as of December 31, 2014: \$